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APPENDIX IV.

[*Vide* item IV (2) on page 154 supra.]

L.A. BILL No. 13 OF 1961.

(As passed by the Assembly)

A Bill further to amend the Madras Entertainments Tax Act, 1939.

WHEREAS it is expedient further to amend the Madras Entertainments Tax Act, 1939 (Madras Act X of 1939), for the purposes hereinafter appearing;

BE it enacted in the Twelfth Year of the Republic of India as follows :—

1. *Short title.*—This Act may be called the Madras Entertainments Tax (Amendment) Act, 1961.

2. *Insertion of new section 10-A in Madras Act X of 1939.*—After section 10 of the Madras Entertainments Tax Act, 1939 (Madras Act X of 1939) (hereinafter referred to as the principal Act), the following section shall be inserted, namely :—

"10-A, *Special powers of prescribed authority under Revenue Recovery Act.*—(1) The authority prescribed under sub-section (1) of section 7-A shall have the powers of a Collector under the Madras Revenue Recovery Act, 1864 (Madras Act II of 1864), and the Madras City Land Revenue Act, 1851 (Central Act XII of 1851), as amended by the Madras City Land Revenue (Amendment) Act, 1867 (Madras Act VI of 1867), for the purposes of recovery of any tax due under this Act.

(2) Subject to the provisions of sub-section (3), the said authority shall, for the purposes of recovery of any tax due under this Act, have the powers of the Commissioners under the Madras Rent and Revenue Sales Act, 1839 (Central Act VII of 1839), for the sale of property distrained for any tax due under this Act.

(3) Notwithstanding anything contained in the Madras Rent and Revenue Sales Act, 1839 (Central Act VII of 1839), the said authority in the exercise of the powers conferred by sub-section (2) shall be subject to the control and superintendence of his superior authorities."

3. *Insertion of new section 12-A in Madras Act X of 1939.*—After section 12 of the principal Act the following section shall be inserted, namely :—

"12-A. *Powers of entry, search and seizure.*—(1) If any officer authorized by the State Government in this behalf has reasonable ground to suspect that a contravention of the provisions of this Act or the rules made thereunder has been committed, he may enter and search at all reasonable times any premises where books, records, accounts, registers, tickets, used and unused, and portions thereof, or any other article connected therewith are kept or suspected to be kept by proprietor of an entertainment, and, may,

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for reasons to be recorded in writing, seize such books, records, accounts, registers, tickets, used and unused, and portions thereof, or any other article connected therewith as he may consider necessary, and shall give the proprietor or the person in charge of the premises a receipt for the same. The books, records, accounts, registers, tickets and portions thereof, or any other article so seized shall be retained by such officer only for so long as may be necessary for the purpose of investigation.

(2) If any person prevents or obstructs entry, search or seizure by any such officer, he shall, in addition to any other punishment to which he is liable under any law for the time being in force, be punished with fine which may extend to five hundred rupees.''

APPENDIX V.

[Vide item IV (3) on page 157 supra.]

L.A. BILL No. 14 OF 1961.

(As passed by the Assembly.)

A Bill further to amend the Indian Stamp Act, 1899, *in its application to the State of Madras.*

WHEREAS it is expedient further to amend the Indian Stamp Act, 1899 (Central Act II of 1899), in its application to the State of Madras, for the purpose hereinafter appearing;

BE it enacted in the Twelfth Year of the Republic of India as follows :—

1. *Short title, extent and commencement.*—(1) This Act may be called the Indian Stamp (Madras Amendment) Act, 1961.

(2) It extends to the whole of the State of Madras.

(3) It shall come into force on such date as the State Government may, by notification, appoint.

2. *Amendment of Schedule I to Central Act II of* 1899.—In Schedule I to the Indian Stamp Act, 1899 (Central Act II of 1899), as amended by the Indian Stamp (Madras Amendment) Act 1958 (Madras Act XIV of 1958), in entry 60, for clause (*b*), the following clause shall be substituted, namely :—

"(*b*) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for the section 8;	Seventy-five naye Paise for every hundred rupees or part thereof for a consideration equal to the face amount of the debenture".

